



Schedule ND-1SA

North Dakota Office of State Tax Commissioner Statutory Adjustments

2008

Please type or print in black or blue ink.

Attach to Form ND-1

Your name (First, MI, Last name)

Your social security number

- Complete and attach this schedule to Form ND-1 if any of the adjustments listed on this schedule apply to you
- Attach any official schedule that is required to be completed and attached (as indicated in parentheses)

1. Renaissance zone income exemption (*Attach Schedule RZ*) ----- (S7) 1 _____
2. New or expanding business income exemption under N.D.C.C. ch. 40-57.1 ----- (NH) 2 _____
3. Human organ donor expense deduction ----- (NL) 3 _____
4. **NEW!** Employee workforce recruitment exclusion ----- (CA) 4 _____
5. Total subtractions. Add lines 1 through 4. Enter result on Form ND-1, page 1, line 14 ----- 5 _____

Instructions

New for 2008!

- Schedules ND-1SA and ND-1TC, which were combined on one form for 2007, have been separated, and each schedule is on a separate form for 2008.
- A new statutory adjustment has been added to Schedule ND-1SA. See line 4

Purpose of schedule

Schedule ND-1SA is a supplemental schedule to Form ND-1. If you use Form ND-1 and have any of the adjustments shown on Schedule ND-1SA, you must complete this schedule and attach it to your return.

Specific line instructions

Line 1 - Renaissance zone income exemption

If you qualified for the business or investment income exemption under the North Dakota Renaissance Zone Act (N.D.C.C. ch. 40-63), enter the amount from Schedule RZ, Part 6, line 1. **Attach Schedule RZ.**

Line 2 - New or expanding business income exemption

If you operate a business as a sole proprietorship and were granted a new or expanding business income exemption under N.D.C.C. ch. 40-57.1, enter the portion of your net business income that is eligible for the exemption. For more information on how to calculate the amount of the exempt income, see North Dakota Administrative Code § 81-03-01.1-06

Include on this line a new or expanding business income exemption from a 2008 North Dakota Schedule K-1.

Line 3 - Organ donor deduction

If you or your dependent, while living, donates part or all of a liver, pancreas, kidney, intestine, lung, or bone marrow for transplantation into another human being, you may deduct up to \$10,000 of qualified expenses related to the donation.

Qualified expenses means:

- Lost wages not compensated for by sick pay; and
- Medical expenses (as defined for federal income tax purposes) that you did not deduct in calculating your federal taxable income. Medical expenses for which you receive reimbursement under an insurance plan or other source do not qualify for the deduction.

If the qualified expenses are incurred in more than one tax year, the expenses must be deducted in the tax year in which they are incurred. Medical expenses are incurred when the medical care giving rise to the expense is actually provided, and not when the expenses are billed or paid.

Enter on this line qualified expenses incurred during the 2008 tax year.

Line 4 - Employee workforce recruitment exclusion

If you receive a statement from your employer verifying that your employer qualified for the North Dakota workforce recruitment income tax credit in 2008 based on your employment, enter on this line the amount of excludable income shown on the statement from your employer. **Attach a copy of the statement received from your employer.**